

Taxes and tax-like payments 2016

Tax revenue grew by 3.2 per cent in 2016

The accrual of taxes and compulsory social security contributions grew by 3.2 per cent in 2016. The total accrual amounted to EUR 94.9 billion. The tax ratio grew from the previous year by 0.4 percentage points to 44.3 per cent. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. These data are based on the preliminary national accounts data for 2016.

Taxes and compulsory social security contributions by sector, 2015 - 2016¹⁾

		2015	2016
S13+S212 Total	Million euro	92 000	94 935
	Ratio to GDP, %	43,9	44,3
S1311 Central Government	Million euro	43 346	45 035
	Ratio to GDP, %	20,7	21,0
S1313 Local Government	Million euro	21 864	21 951
	Ratio to GDP, %	10,4	10,3
S1314 Social Security Funds	Million euro	26 624	27 673
	Ratio to GDP, %	12,7	12,9
S212 European Union	Million euro	166	276
	Ratio to GDP, %	0,1	0,1

1) Preliminary data

Other social security contributions than employment pension contributions paid by employers and the insured grew particularly in 2016. The growth was especially due to increases in unemployment insurance contributions made in 2016. The accrual from other social security contributions paid by employers grew by 14.3 per cent and totalled EUR 3.8 billion. The revenue from other social security contributions paid by the insured increased by 17.2 per cent and totalled EUR 2.8 billion. The value added tax revenue grew by 2.7 per cent and was EUR 19.5 billion. The income tax paid by corporations rose by 5.5 per cent and totalled EUR 4.8 billion. The comparison takes into consideration that the church tax for corporations was removed in 2016 and it is from then on included in the revenue from the income tax paid by corporations. The income tax paid by households rose by 1.2 per cent and totalled EUR 28.0 billion. The revenue from energy taxes grew by 7.4 per cent and was EUR 4.4 billion. In addition, the accrual from the user charge on passenger vehicles, tobacco tax, employment pension contributions paid by employers and the insured, vehicle tax, and capital transfer tax, for example, grew in 2016. The revenue from only a few taxes decreased. For instance, the accrual from death duty and gift tax contracted by 17.3 per cent to EUR 522

million. EUR 112 million collected as contributions to the Resolution Fund from credit institutions was recorded as tax revenue for the institutions of the European Union.

In 2016, the tax revenue of the state totalled EUR 45 billion. The growth from the year before amounted to 3.9 per cent. The tax revenue of municipalities totalled EUR 22 billion and grew by 0.4 per cent from one year before. The accruals of compulsory social security contributions paid to social security funds increased by 3.9 per cent and totalled EUR 27.7 billion. The proportion of taxes and statutory social security contributions in consolidated total general government income was 81.6 per cent in 2016.

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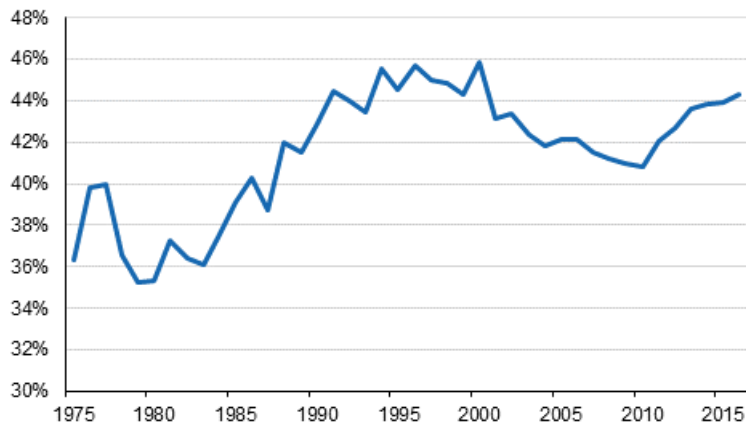
Appendix figure 1. Taxes by sector and tax category, 2015 - 2016¹⁾

Sector	Tax category	2015	2016	Change, %
S13+S212 Total	-0 Taxes and social contributions, total	92 000	94 935	3,2
	-1000 Income taxes	32 371	32 933	1,7
	-2000 Social security contributions	26 639	27 688	3,9
	-4000 Taxes on property	3 017	3 050	1,1
	-5000 Taxes on goods and services	29 727	31 002	4,3
	-6000 Other taxes	246	262	6,5
S1311 Central Government	-0 Taxes and social contributions, total	43 346	45 035	3,9
	-1000 Income taxes	12 127	12 669	4,5
	-4000 Taxes on property	1 414	1 380	-2,4
	-5000 Taxes on goods and services	29 724	30 887	3,9
	-6000 Other taxes	81	99	22,2
S1313 Local Government	-0 Taxes and social contributions, total	21 864	21 951	0,4
	-1000 Income taxes	20 244	20 264	0,1
	-2000 Social security contributions	15	15	-0,0
	-4000 Taxes on property	1 603	1 670	4,2
	-5000 Taxes on goods and services	2	2	-0,0
S1314 Social Security Funds	-0 Taxes and social contributions, total	26 624	27 673	3,9
	-2000 Social security contributions	26 624	27 673	3,9
S212 European Union	-0 Taxes and social contributions, total	166	276	66,3
	-5000 Taxes on goods and services	1	113	200,0
	-6000 Other taxes	165	163	-1,2

1) Preliminary data

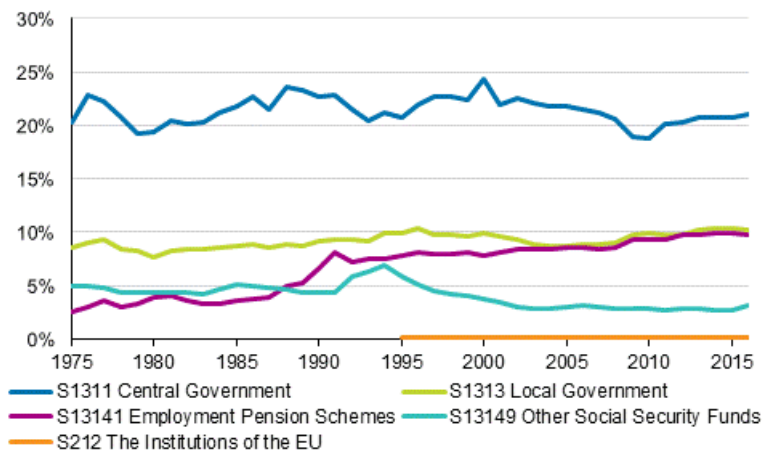
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Appendix figure 1. Tax ratio in 1975 to 2016*



* Preliminary data

Appendix figure 2. Tax ratio by tax collector sector 1975–2016*



*Preliminary data

Revisions in these statistics

Revision of the tax rate

Sector	Variable	Year	1st release, % ¹⁾	Latest release, %	Revision, percentage point (latest minus first)
S13+S212 General government and Institutions and Bodies of the European Union	Tax ratio	2010	40,8	40,8	0,0
		2011	42,0	42,0	0,0
		2012	42,8	42,7	-0,1
		2013	44,0	43,6	-0,4
		2014	44,1	43,8	-0,3
		2015	44,5	43,9	-0,6

1) 2010 to 2013: the first release according to ESA2010 on 11 July 2014.

Revision of the tax bill

Sector	Variable	Year	1st release, EUR mil. ¹⁾	Newest release, EUR mil.	Revision, EUR mil. (latest minus first)
S13+S212 General government and Institutions and Bodies of the European Union	All taxes and payments total	2010	76 315	76 315	0
		2011	82 750	82 750	0
		2012	85 269	85 269	0
		2013	88 589	88 688	99
		2014	89 932	90 027	95
		2015	92 144	92 000	-144

1) 2010 to 2013: the first release according to ESA2010 on 11 July 2014.

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